

PROOF OF SERVICE

U.S. BANKRUPTCY COURT
FILED

STATE OF CALIFORNIA, COUNTY OF VENTURA

2023 OCT 16 A 11:41

I am a resident of or employed in the County of Ventura, State of California. I am over the age of 18. I am employed by the County of Ventura (County) and my business address is County of Ventura Tax Collector's Office, 800 South Victoria Avenue, Ventura, California 93009-1290.

On October 12, 2023, I served the attached:

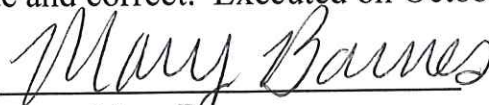
**RESPONSE OF VENTURA COUNTY TAX COLLECTOR TO
BED BATH & BEYOND INC.'S MOTION TO DETERMINE TAX
LIABILITY AND STAY PROCEEDINGS AS TO CERTAIN
CALIFORNIA TAXING AUTHORITIES (DKT. NOS. 2181
THROUGH 2181-3)**

on:

KIRKLAND & ELLIS LLP Joshua A. Sussberg Emily E. Geier, Derek I. Hunter 601 Lexington Avenue New York, New York 10022 Telephone: (212) 446-4800 Facsimile: (212) 446-4900 joshua.sussberg@kirkland.com emily.geier@kirkland.com derek.hunter@kirkland.com	COLE SCHOTZ P.C. Michael D. Sirota, Esq. Warren A. Usatine, Esq. Felice R. Yudkin, Esq. Court Plaza North, 25 Main Street Hackensack, New Jersey 07601 Telephone: (201) 489-3000 msirota@coleschotz.com wusatine@coleschoiz.com fyudkin@coleschotz.com
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[X] by overnight delivery. I enclosed a true copy of each of said documents in a sealed envelope or package provided by an overnight delivery carrier addressed to the above-named person(s) as indicated above, with delivery fees paid or provided for. I placed the envelope or package for collection and overnight delivery at an office or a regularly maintained drop box of the overnight delivery carrier.

[X] (STATE) I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on October 12, 2023, at Ventura, California.


Mary Barnes